

THENMARADCHI DEVELOPMENT ASSOCIATION  
UNAUDITED FINANCIAL STATEMENTS

FORTHEYEARTO31DECEMBER 2021

# **THENMARADCH DEVELOPMENT ASSOCIATION**

## **Financial Statements for the year to 31 December 2021**

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**THENMARADCHI DEVELOPMENT ASSOCIATION**  
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**CHARITY INFORMATION**

Thenmaradchi Development Association (TDA UK) is registered in the U.K with Charity Commission Registration number 1115337. This charity is under the control of trustees and operated by a management committee. The charity will continue to work very closely with other not for profit making/charitable organisations to achieve its objective of providing support for education, socio-economical projects, healthcare and medical needs in the area of Thenmaradchi within Jaffna district of Northern Sri Lanka.

Registered Office and place of business: 23 Manor Road, Cheam, Sutton, Surrey, SM2 7AG

**Trustees:**

Mr. Vettivelu Asokan

Mr. Sathasivam Sathyamoorthy

**Management Committee:**

The elected members of the management committee who have been appointed or re-appointed since the year end are as follows:

**President:**

Dr. A Puvinathan

**Vice President:**

Mr. K Balakrishnan

**Secretary:**

Mr. P Atputhaseelan

**Assistant Secretary:**

Mr. K Jeganathan

**Treasurer:**

Mr. N Srivisuvanathan

**Assistant Treasurer:**

Mr. N Kandeepan

**Committee Members**

Mr. V Amirthalingam, Mrs. A Geetha, Mr. K Dinesh, Mr. T Inpan,  
Mr. K Kugabalan, Mr. C Ravichelvam, Mr. S Sarves,  
Mr. R Sothithas, Mr. S Subramaniam, Mr. A V Sivathanan,  
Mrs. S Subothini, Dr. S Sabesan, Mr. M Sriathanan  
Mr. S Thuraisingam, Mr. M Yogenthiran, Mr M Sankaraseelan

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**TRUSTEES'REPORT**

The year has again been dominated by the Covid-19 pandemic which had drastically reduced our activities and income last year. Fortunately, income and activity has picked up considerably during the year as Covid restrictions have been progressively eased. The resurgence of the Omicron variant late in the year though, has knocked activity down somewhat since, and we remain below what we would consider as a normal level of activity.

Our focus has continued to be on maintaining the viability and capacity of the business so that we can return to full operation as soon as circumstances allow.

Net Income for the year was £33,695 (2020: £2,402) and restricted funds were not used to help cover running costs. Total unrestricted funds were reduced to £10,646 (2020: £19,530) with restricted funds carried forward of £36,489 (2020: £1,924).

**REVIEW OF THE OBJECTIVES FOR THE YEAR ENDING 31<sup>st</sup> DECEMBER 2021**

**OBJECTIVES**

To engage with UK based expatriates and well wishers of the Thenmaradchi to get together and provide education, sports, improved healthcare facilities and create employment opportunities to help improve their quality of life.

To foster a close and friendly relationship between the local government and non-government organisations in Thenmaradchi to assist in educational and socio-economical projects to make sustainable impacts on poverty reduction and improvement of local facilities.

To promote goodwill and co-operation among other members of the organisations with similar objectives in the UK and internationally.

Organising regular social gatherings, sports activities, concerts, seminars, film shows and tours to help raise funds.

Acting as forum to exchange valuable information for the benefit of cultural, economical and intellectual development of Thenmaradchi residents.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Thenmaradchi Development Association (TDA UK) is an unincorporated association which was formed based on a trust deed - the governing document (adopted on 16 June 2006).

Trustee, who is a long standing member of TDA UK, have been selected by the members based on his/her interests in voluntary work, contribution made to this association, experience and skills which all are suitable to TDA UK.

TDA UK is led by board that provide strategic leadership with its aims and values and the board is clear about the aims and ensures that these are being delivered effectively and sustainably as possible.

The board acts with integrity, adopting values and creating a culture which helps to achieve TDA UK's purposes. It is aware of the importance of the public's confidence and in trust in TDA UK and trustees undertake their duties accordingly. It also works as an effective team using the appropriate balance of skills, experience, background and knowledge to make informed decisions. It makes sure that its decision making processes are informed, rigorous and timely and that effective delegation, control, risk assessment and management systems are setup and monitored.

The board's approach to diversity supports its effectiveness, leadership and decision-making. The board leads TDA UK in being transparent and accountable, unless there is good reason for it not to be.



## REVIEW OF THE DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

### HEALTH

#### Chavakachcheri Base Hospital Operating Theatre Project

One of the main projects for 2021 was to improve the healthcare accessible to people in Thenmaradchi. Over the 3 year period from 2018- 2020, approximately 38% of Obstetric Gynaecological admissions and approximately 23% of surgical ward admissions were transferred to the Jaffna hospital, this highlights the necessity of the operating theatre. With an estimated population of 70,000, it is not sustainable to constantly transfer patients to Jaffna Hospital as the only viable method of transport is to drive 13 km along the A9 main road taking at least 30 minutes which can be the difference between life and death.

The idea was to help raise funds to purchase necessary medical equipment for an operating theatre such as:

- Operating Theatre Table (£ 9,002)
- Operating Theatre Light (£ 10,990)
- Anaesthetic Work Station (£ 15,540)
- Patient Warmer (£ 1,147)
- Blood Warmer (£ 1,850)
- Infant Warmer (£ 2,553)
- Diathermy Machine (£ 5,254)
- Advance Multipara Monitor (£ 5,853)
- Automatic Autoclave Sterilizer (£ 10,090)
- Highflow Nasal Oxygen Therapy (£ 4,588)

This means that at least £66,867 had to be raised to fund the donations to local hospital in Thenmaradchi. To ensure the success of this project TDA UK collaborated with other TDA partners, globally. TDA UK raised £39,005 during this year.

In the 1990s, there was an operating room, however due to the civil war, the hospital was destroyed in 2002 and the operating room was not rebuilt with the hospital due to limited funds. With the help of TDA Global partners and the Rotary Club the funds have been raised in a 60/40 split respectively. Unfortunately, due to current economic conditions in Sri Lanka, the project was slightly delayed, completed and commenced operation from 10 October 2022.

### EDUCATION

#### E-Kalvi (Remote learning for GCE Ordinary level students) Project

To help the future of Thenmaradchi, TDA UK contributed £1,500 to aid students, using the funds to purchase 691 USB drives for students in Thenmaradchi Educational zone. During the pandemic GCE Ordinary Level (equivalent to GCSEs students) suffered the impacts immensely with nearly 40% of students have not had any learning since the pandemic began. As a result, Thenmaradchi Educational zone approached for help, TDA UK decided it was necessary for resources to be available to all students in Thenmaradchi remotely to allow students to continue to learn and study from home.

#### Free online English courses

This project was launched in March 2021 and it was very popular among schools leavers, university students and employees in private and government sectors. Every three months a new course was offered throughout 2021 benefitting hundreds of people all over Sri Lanka.

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**WORKING WITH OTHER COMMUNITY ORGANISATIONS IN UK & SRI LANKA**

TDA UK works with other UK based organisations with similar interests in the area of Thenmaradchi. £8,000 was collected by old students association of Thirunanukkarasu Central College in UK to build infrastructure facilities for the school in Kodikamam. TDA UK supported the project.

**REVIEW OF THE OBJECTIVES FOR THE YEAR ENDED 31 DECEMBER 2021**

Fundraising: Establish a committee in Europe, North America and Sri Lanka to meet regularly and raise and account funds for the Chavakachcheri base hospital operating theatre project in early 2021. TDA UK's online fund raising appeal through Virgin Money Giving, direct donations into TDA's bank account was very successful.

Project Development: TDA UK together with its international partners engaged with the Rotary Club, who has extensive experience in executing similar health projects in Sri Lanka, to complete the project.

**REVIEW OF THE OBJECTIVES FOR THE YEAR ENDED 31 DECEMBER 2022**

To monitor the Chavakachcheri hospital operating theatre project development as the completion of the project was delayed due to the economic crisis in Sri Lanka.

**FINANCIAL REVIEW**

**Income and expenditure**

Donations were the main source of income and continued to provide the base of our projects with income reaching £49,486 (£21,454:2020). Restricted funding made to £38,840 (£1,924:2020) of this total. Unrestricted donations from Supporters totalled £10,646 (£19,530: 2020).

Expenditure continued to be focused on our core programmes in Thenmaradchi region of Northern Sri Lanka and fund raising in the UK. Expenditure totalled £15,792 (£19,052: 2020) which includes £14,405 (£11,500: 2020), spent on projects in Thenmaradchi region. Restricted expenditure stood £4,275 (Nil: 2020).

The Trustees are required to prepare accounts for each financial year, which gives a fair and true view of the state of affairs for the charity and its financial activities for that year. As a preparation for the accounts the Trustees must:

- make judgments and estimates that are prudent and reasonable.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.
- select suitable accounting policies and then apply them in a consistent manner.
- observe the methods and principles in the charities SORP (FRS 102)/Charities Act 2011.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ascertain their financial position. They are also responsible for safeguarding the assets of the charity and hence undertake the responsibility for preventing and detecting fraud and other irregularities.

In so far as the Trustees are aware:

- that there is no information of which the Independent Examiner is not aware; and
- the Trustees have taken all steps to ensure that any new information will be passed on to the Independent Examiner.

**Independent Examination**

The Trustees considered that an audit is not required for the records in the UK and have appointed Gladstone Worthington to undertake an independent examination.

Trustee: Mr. Vettivelu Asokan

Trustee: Mr. Sathasivam Sathyamoorthy

Signature:

Date:

 30/10/22

Signature:

Date:

5  30/10/22



**THENMARADCHI DEVELOPMENT ASSOCIATION**

**Financial Statements for the year ended  
31 December 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THENMARADCHI DEVELOPMENT ASSOCIATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 10.

**Responsibilities and basis report**

As the trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect on my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the section 145(5)(b) of the Act.

**Independent examiner's statement**


I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination that give me cause to concern, in respect of:

1. Accounting records kept in respect of the charity as required by section 130 of the Act; or
2. The accounts accord those records; or
3. The accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulation 2008 other than any requirement that the accounts give 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of this report**

This report is made solely to the Trustees of the board, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the Trustees of the Board those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Board and the Trustees of the Board as a body, for my independent examination work, for this report, or for the opinions I have formed.



Gladstone Worthington FCMA, CGMA  
278 Whitton Avenue East, Greenford. UK

THENMARADCHI DEVELOPMENT ASSOCIATION

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INCOME AND EXPENDITURE ACCOUNT

		31 December 2021		31 December 2020	
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>INCOME</b>					
Other Income		387	-	387	19,530
Donations and fundraising		10,259	38,840	49,099	1,924
<b>TOTAL INCOME</b>	<b>2</b>	<b>10,646</b>	<b>38,840</b>	<b>49,486</b>	<b>21,454</b>
<b>EXPENDITURE ON</b>					
Charitable activities		10,130	4,275	14,405	19,052
Raising funds		1,387	-	1,387	-
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>11,517</b>	<b>4,275</b>	<b>15,792</b>	<b>19,052</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(870)</b>	<b>34,565</b>	<b>33,695</b>	<b>2,402</b>
Transfers between funds: Restricted Capital reserves		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(870)</b>	<b>34,565</b>	<b>33,695</b>	<b>2,402</b>
Funds at 1st January 2021		4,188	1,924	6,111	3,710
<b>FUNDS CARRIED FORWARD</b>		<b>3,318</b>	<b>36,489</b>	<b>39,806</b>	<b>6,112</b>



**THENMARADCHI DEVELOPMENT ASSOCIATION**  
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**BAIANCE SHEET**

		31 December 2021	31 December 2020
		£	£
<b>ASSETS</b>			
<b>Current assets</b>			
Cash at Bank		39,806	6,112
<b>NET ASSETS</b>		<u>39,806</u>	<u>6,112</u>
<b>INCOME FUNDS</b>			
Restricted Reserves	4.	36,489	1,924
Unrestricted Reserves		3,317	4,188
<b>TOTAL FUNDS</b>		<u>39,806</u>	<u>6,112</u>

The financial statements have been prepared in accordance with the provisions applicable to the small entities regime.

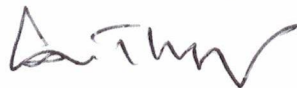
The financial statements have been approved by the members and are signed on their behalf by:

Signed: Trustee



VETTIVELU ASOKAN

Trustee:



SATHYAMOORTHY

Date:

30-10-22

The notes on pages 9 and 10 form part of these accounts

# THENMARADCHI DEVELOPMENT ASSOCIATION

Financial Statements for the year to 31 December 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 1. ACCOUNTING POLICIES

#### **Basis of preparation:**

These financial statements have been prepared in accordance with the generally accepted accounting principles in the UK (UK GAPP) and accounting and reporting by charities Act 2011. They give a true and fair view of the State of affairs of the Charity as at the end of the financial year, and of its surplus or deficit for the financial year.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts are presented in pounds sterling and have been rounded to the nearest whole pound.

#### **Going concern:**

Having reviewed the income receivable by the Charity, together with the expected ongoing demand for the entities service offerings, the public have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

#### **Income recognition policies:**

Income from donations and special efforts are recorded as they are received. Donations for specific purposes are shown as restricted funds in the Income and Expenditure Account and Balance Sheet until they are utilised for the purpose intended, when they are transferred to General Reserves. Contract income is included when the relevant performance conditions within the contract have been met. All other income is recorded on a receipt basis.

Income tax recoverable in relation to donations received under Gift Aid is recognised when it is received from HM Revenue & Customs.

#### **Charitable funds**

Unrestricted funds are available for use at the discretion on the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **Expenditure**

Expenditure is accounted on a payments basis, inclusive of VAT which cannot be recovered. Cost of Charitable activities include those costs which meet the objectives of the Trust.

#### **Reserves:**

Restricted Reserves represent monies received from donors for a specified purpose, for example the cost of the Operating Theatre in Chavakachcheri base Hospital, which has not been fully expended for that purpose by the accounting date.

# THENMARADCHI DEVELOPMENT ASSOCIATION

## Financial Statements for the year to 31 December 2021

2. INCOME	2021	2020
	£	£
Restricted donations: Hospital Operating Theatre project	37,081	1,924
Restricted donations: E Kalvi (Remote learning for GCE Ord. level students)	1,759	-
Unrestricted Donations	10,258	18,810
Other Fundraising Activities	387	720
	<u>49,485</u>	<u>21,454</u>
3. EXPENDITURE	2021	2020
	£	£
Donations paid for Operating Theatre Project	2,775	-
E-Kalvi ( Remote Learning for GCE Ord. Level students)	1,500	-
Educational support for GCE Advance level students	-	2,500
School infrastructure project	8,000	5,000
Sports activities	-	1,500
Other educational and cultural activities	-	1,815
Home gardening	-	685
IT Equipment and office costs	2,130	-
Event management costs	525	6,745
Operational costs	862	807
	<u>15,792</u>	<u>19,052</u>
4. RESTRICTED RESERVES	2021	2020
	£	£
Restricted Revenue Donations Brought Forward	1,924	-
Restricted Revenue Donations Received	38,839	1,924
Revenue Donations Utilised	(4,275)	-
Revenue Donations Carried Forward	<u>36,488</u>	<u>1,924</u>